

House Bill 1041

By: Representatives Williams of the 4th, Dickson of the 6th, and Forster of the 3rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-39 of the Official Code of Georgia Annotated, relating to the
2 effect of use other than retention, demonstration, or display by the giver of certain
3 certification or by the processor, manufacturer, or converter of tangible personal property,
4 so as to change certain provisions regarding the total raw material cost of carpet samples; to
5 provide for an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-39 of the Official Code of Georgia Annotated, relating to the effect of
9 use other than retention, demonstration, or display by the giver of certain certification or by
10 the processor, manufacturer, or converter of tangible personal property, is amended by
11 striking subparagraph (b)(1)(B) and inserting in its place a new subparagraph (b)(1)(B) to
12 read as follows:

13 "(B) For purposes of subparagraph (A) of this paragraph, the fair market value of any
14 carpet sample shall be equal to ~~21.9 percent of the total raw material cost of the sample,~~
15 ~~except that the fair market value of a sample of carpet that is manufactured exclusively~~
16 ~~for commercial use shall be equal to 1 percent of the total raw material cost of the~~
17 ~~sample~~ zero."

18 **SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law
20 without such approval.

21 **SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.